Index to Volume 8

Title Index

Alternate Absorption Sources for Nonqualified DISC Assets, Emil G. Pesiri	25
Applying the Collapsible Corporation Provisions to Foreign Stockholders, Richard L. DeLap and John C. Adams	308
Article Digests, Pamela J. Stephens	275
Cleaning the Augean Stables: The Debt-Equity Regulations, William Nathony	185
Closely Held Corporations: Craig W. Friedrich The Installment Sales Revision Act of 1980	150
Compensation and Fringe Benefits: Marcus D. Grayck Partnership of Professional Corporations for the Larger	
Law Firms Qualified Foreign Plans and Section 404A of the Code	258 160
· ·	100
Consolidated Returns: Richard M. Horwood Basics for Consolidation	58
Corporate Charitable Contributions and the Constructive Dividend Problem, Earl F. Davis and Walter C. McGill, Jr.	323
Corporate Organizations and Reorganizations: Louis S. Freeman	
Holding Companies—Part III: The Empire Strikes Back	45
Distributions in Redemption of Stock: Changing Definitions for a Termination of Interest, Robert L. Gardner and Boyd C. Randall	240
[The] Hazards of Nongermane Amendments: The New LIFO Recapture Rules, Craig W. Friedrich	19
Insolvency Reorganizations Under the Bankruptcy Tax Act of 1980, Carl Braubach	91
International Developments: William C. Gifford and David R. Keyser	
China: Individual and Joint Venture Income Tax Laws	65

Index to Volume 8

Title Index

Alternate Absorption Sources for Nonqualified DISC Assets, Emil G. Pesiri	25
Applying the Collapsible Corporation Provisions to Foreign Stockholders, Richard L. DeLap and John C. Adams	308
Article Digests, Pamela J. Stephens	275
Cleaning the Augean Stables: The Debt-Equity Regulations, William Nathony	185
Closely Held Corporations: Craig W. Friedrich The Installment Sales Revision Act of 1980	150
Compensation and Fringe Benefits: Marcus D. Grayck Partnership of Professional Corporations for the Larger	
Law Firms Qualified Foreign Plans and Section 404A of the Code	258 160
· ·	100
Consolidated Returns: Richard M. Horwood Basics for Consolidation	58
Corporate Charitable Contributions and the Constructive Dividend Problem, Earl F. Davis and Walter C. McGill, Jr.	323
Corporate Organizations and Reorganizations: Louis S. Freeman	
Holding Companies—Part III: The Empire Strikes Back	45
Distributions in Redemption of Stock: Changing Definitions for a Termination of Interest, Robert L. Gardner and Boyd C. Randall	240
[The] Hazards of Nongermane Amendments: The New LIFO Recapture Rules, Craig W. Friedrich	19
Insolvency Reorganizations Under the Bankruptcy Tax Act of 1980, Carl Braubach	91
International Developments: William C. Gifford and David R. Keyser	
China: Individual and Joint Venture Income Tax Laws	65

DISCs—Arrow Fastener Co. Foreign Corporations Income Sourcing Insurance Companies and Carnation Corp. Reallocation of Income and Ruddick Corp.	266
International Developments—Another View: Philip T. Kaplan and Hugh J. Ault Belgium: Entity Classification Germany: Developments Concerning Thin Capitalization Subpart F à la Française	74 70 68
IRS Modifies LIFO Conformity Requirement, William Raabe, Jr.	132
Kimbell-Diamond, Chrome Plate, and Taxpayer Intent in the Liquidation of Subsidiaries: Should Congress Re- examine Section 334(b)(2), Michael W. Dolan	281
Recent Cases and Rulings: Craig W. Friedrich Carryback of Postacquisition Losses Where No Allocation Complexities Are Present Planned Disposition of Stock After Merger Does Not	272
Break Continuity of Interest Preferred Stock Received in Recap Is Not Section 306 Stock Where Remaining Common Stock Cited Away Redemption of Voting Preferred as "Substantially Dis-	363 366
proportionate" Reversing the Adverse Ruling Under Section 367 of the	269
Code, Stanley Weiss	235
Section 482 and the Professional Corporation: The Fogle- song Case, John J. McFadden	35
Shareholder Rent as Personal Holding Company Income— A Misguided Missile Now Partially Disarmed, E. George Rudolph	118
State Taxation of Commerce: Mobil Oil Corporation v. Commissioner of Taxes of Vermont, Gail Killefer	3
Tax Accounting: Eugene I. Krieger	
[The] All Events Test	63 165
Investment Credit Recapture and Section 1017 Basis	357

Liabilities in Section 337 Liquidation Sub S Debt and the Bankruptcy Tax Act [The] Tax Benefit Rule and Liquidations	359 162 360
Using Stock Rights in a Corporate Spin-Off: The Redding Case Offers Words of Warning, Michael A. O'Dell and James H. Boyd	140
Washington Tax Watch: H. Lawrence Fox and James K. Jackson Business Incentive Provisions Under the Economic Re-	
Capital Recovery Tax Reform in the Ninety-Seventh Congress	338 77
President Reagan's Program for Economic Recovery	169
Tax Incentives for Pollution Control	82
Tax Reduction Proposals	254
Author Index	
BRAUBACH, CARL, Insolvency Reorganizations Under the Bankruptcy Tax Act of 1980	91
DAVIS, EARL F. AND McGILL, WALTER C., JR., Corporate Charitable Contributions and the Constructive Dividend Problem	323
DeLap, Richard L. and Adams, John C., Applying the Collapsible Corporation Provisions to Foreign Stockholders	308
DOLAN, MICHAEL, W., Kimbell-Diamond, Chrome Plate, and Taxpayer Intent in the Liquidation of Subsidiaries: Should Congress Reexamine Section 334	
(b)(2)	281
Fox, H. Lawrence and Jackson, James K., Washington Tax Watch:	
Business Incentive Provisions Under the Economic Re- covery Tax Act of 1981 Capital Recovery Tax Reform in the Ninety-Seventh	338
Capital Recovery Tax Reform in the Ninety-Seventh Congress	77
President Reagan's Program for Economic Recovery	169
Tax Incentives for Pollution Control	82
Tax Reduction Proposals	254

FREEMAN, LOUIS S., Corporate Organizations and Reorganizations:	
Holding Companies—Part III: The Empire Strikes Back	45
FRIEDRICH, CRAIG W., Closely Held Corporations: [The] Installment Sales Revision Act of 1980	150
FRIEDRICH, CRAIG W., [The] Hazards of Nongermane Amendments: The New LIFO Recapture Rules	19
FRIEDRICH, CRAIG W., Recent Cases and Rulings: Carryback of Postacquisition Losses Where No Alloca-	
tion Complexities Are Present Planned Disposition of Stock After Merger Does Not	272
Break Continuity of Interest Preferred Stock Received in Recap Is Not Section 306 Stock Where Remaining Common Stock Gifted	363
Away	366
Redemption of Voting Preferred as "Substantially Dis- proportionate"	269
GARDNER, ROBERT L. AND RANDALL, BOYD C., Distribu- tions in Redemption of Stock: Changing Defini- tions for a Termination of Interest	240
GIFFORD, WILLIAM C. AND KEYSER, DAVID R., International Developments:	
China: Individual and Joint Venture Income Tax Laws	65
DISCs—Arrow Fastener Co.	267
Foreign Corporations	177
Income Sourcing	264
Insurance Companies and Carnation Corp.	266
Reallocation of Income and Ruddick Corp.	263
GRAYCK, MARCUS D., Compensation and Fringe Benefits: Partnership of Professional Corporations for the Larger	
Law Firms	258
Qualified Foreign Plans and Section 404A of the Code	160
HORWOOD, RICHARD M., Consolidated Returns: Basics for Consolidation	58
KAPLAN, PHILIP T. AND AULT, HUGH J., International Developments—Another View:	
Relaium: Entity Classification	74

Germany: Developments Concerning Thin Capitaliza-	
tion	70
Subpart F à la Française	68
KILLEFER, GAIL, State Taxation of Commerce: Mobil Oil Corporation v. Commissioner of Taxes of Vermont	3
KRIEGER, EUGENE I., Tax Accounting:	
[The] All Events Test	63
Illegal Payments—Excludable But Not Deductible Investment Credit Recapture and Section 1017 Basis	165
Adjustment	357
Liabilities in Section 337 Liquidation	359
Sub S Debt and the Bankruptcy Tax Act	162
[The] Tax Benefit Rule and Liquidations	360
McFadden, John J., Section 482 and the Professional Corporation: The Foglesong Case	35
NATBONY, WILLIAM, Cleaning the Augean Stables: The	
Debt-Equity Regulations	185
O'DELL, MICHAEL A. AND BOYD, JAMES H., Using Stock Rights in a Corporate Spin-Off: The Redding Case	¥
Offers Words of Wisdom	140
PESIRI, EMIL G., Alternate Absorption Sources for Non-qualified DISC Assets	25
RAABE, JR., WILLIAM, IRS Modifies LIFO Conformity Requirement	132
	*
RUDOLPH, E. GEORGE, Shareholder Rent as Personal Hold- ing Company Income—A Misguided Missile Now Partially Disarmed	118
STEPHENS, PAMELA J. Article Digests	275
WEISS, STANLEY, Reversing the Adverse Ruling Under Section 367 of the Code	235
Index to Book Reviews	
ilidex to book Keylews	
The Consolidated Tax Return, Jack Crestol, Kevin M. Hen-	
nessey, and Anthony P. Rua, reviewed by Richard	
M Horwood	180

